

**Illinois Department of Revenue
Regulations**

Title 86 Part 190 Section 190.105 Relation of Automobile Renting Use Tax to Automobile Renting Occupation Tax
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TITLE 86: REVENUE

**PART 190
AUTOMOBILE RENTING USE TAX**

Section 190.105 Relation of Automobile Renting Use Tax to Automobile Renting Occupation Tax

The Automobile Renting Use Tax complements the Automobile Renting Occupation Tax. That is why the Automobile Renting Use Tax is restricted to situations in which automobiles are rented from automobile renters under lease terms of one year or less.

(Source: Amended at ___ Ill. Reg. ___, effective _____)